Attorney Docket: R1861

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Application of: Date: December 22, 2006

Jose A. Medina, et al. Confirmation No: 8515

Serial No: 10/815,494 Group Art Unit: 2627

Filed: March 31, 2004 Examiner: Renner, Craig A.

For: MAGNETIC RECORDING HEAD UTILIZING HIGH MAGNETIC FLUX

SATURATION CoNiFe FILMS

Mail Stop Amendment or AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

In response to the Office Action dated March 13, 2007, please amend the above-identified application in the following manner:

Amendments to the Specification begin on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.